

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.7705 of 2022

Chitranjan Tiwari, S/o Shree Braj Kishore Tiwari, Resident of Pirmohani
Kadamkuan Patna, Proprietor M/S Tiwary Hardware Store Shop no-10 Sri
Ram Place, Station Road Patna.

... .. Petitioner/s

Versus

1. The Principal Chief Commissioner of Income Tax Birchand Patel Marge Patna.
2. Deputy Director of Income Tax (inv) Unit-1 Patna.
3. Income Tax Officer Ward-4(3) Patna.
4. Additional/Joint/Deputy/Assistant Commissioner of Income Tax, Income Tax Officer, National Faceless Assessment Center, Delhi.

... .. Respondent/s

Appearance :

For the Petitioner/s : Mr. Sachida Nand Kishore Pd. Sinha, Advocate

For the Respondent/s : Mrs. Archana Sinha @ Archana Shahi, Advocate
Mr. Sanjeev Kumar, Advocate
Mr. Alok Kumar, Advocate

CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE S. KUMAR
ORAL JUDGMENT
(Per: HONOURABLE THE CHIEF JUSTICE)

Date : 20-06-2022

Petitioner has prayed for the following relief(s):

“For issuance of a writ of mandamus or any other writ or writs or order or orders, direction or direction or for quashing of the order dated 31-03-2022 passed by the respondents no.-4 by which the entire 10709228 deposit in current account of the petitioner has been treated as total income of the petitioner against the total income as per Income tax return Rs. 6248660.00 on baseless and arbitrary manner which



is illegal and not sustainable in law or may pass any other order or orders as your Lordship may deem fit and proper in the facts and circumstances of this case for which relief the petitioner is entitled to get.”

After the matter was heard for some time, learned counsel for the petitioner seeks permission to withdraw the present petition reserving liberty to prefer an appeal.

Mrs. Archana Sinha, learned counsel for the respondents, states that if the appeal were to be preferred within a period of four weeks from today, the issue of limitation shall not be allowed to come in the way and the appeal shall be heard and decided on merits.

We are hopeful that the petitioner shall fully co-operate and not take any unnecessary adjournment and as and when the appeal is preferred, the same shall be considered and decided expeditiously and in accordance with law.

We are also hopeful that petitioner's request for interim relief shall be considered by the appellate authority/assessing officer.

We clarify that we have not expressed any opinion on facts and law. All issues are left open.

The present petition stands disposed of with the liberty aforesaid.



Interlocutory application, if any, shall also stand disposed of.

(Sanjay Karol, CJ)

(S. Kumar, J)

Sujit/Ashwini

AFR/NAFR	
CAV DATE	
Uploading Date	23.06.2022
Transmission Date	

